**BU2520a: Introduction to Accounting and Financial Management**

(5 ECTS credits)

**BU2520b: Financial Analysis**

(5 ECTS credits)

**Combined Module Content/Outline:**

These modules deal with the construction and interpretation of five key financial statements – the balance sheet, the income statement, the statement of changes in equity, the statement of comprehensive income and the cash flow statement. Underlying concepts relating to matching, income measurement and asset valuation are explored in detail and the principles of sound financial management are developed as the modules progress.

The overall goal of these modules is that students obtain a sound understanding of ‘money in organisations’ and – more specifically – learn how to judge (a) whether organisations are performing well and are financially healthy or (b) whether there are weaknesses in their financial performance/financial structure.

**Lecturer(s):**

Mr Patrick McCabe

**Learning Outcomes:**

On successful completion of this module students should be able to:

- explain the fundamental concepts underlying the construction of the various financial statements;
- prepare a set of financial statements for a commercial enterprise from a series of primary transactions;
- evaluate the financial performance, financial position and cash flow of an enterprise;
- recommend appropriate policies and strategies for managing and funding an enterprise's resources.

**Lectures & Tutorials/Contact hours:**

- 2 lectures per week
• 1 tutorial per week

**Recommended Texts/Key Reading:**


**Assessment:**

Michaelmas Term Test: To be advised  
Hilary Term Test: To be advised

**Dates for submission:**

Not applicable

**Penalties for late submission:**

Submission deadlines are not negotiable. Assignments not submitted on time will be graded zero. Students unable to submit a term assignment for medical reasons must produce a medical certificate to the School of Business Studies office within three working days of the missed submission date. Certificates received after that time will not be accepted.

**Examination:**

1 x 3 hr examination